

**EXHIBIT 3 TO RESNICK DECLARATION**

<b>Party in Interest</b>	<b>Entity with which RINC has a Connection</b>	<b>Nature of Connection</b>
ABN AMRO Bank N.V. ABN AMRO Inc.	ABN AMRO	1) Various RINC affiliates have pitched a transaction in which ABN Amro is listed as a possible participant and/or interested party 2) Client of a RINC affiliate – there are currently two (2) ongoing mandates
	AAR	RINC and ABN Amro are participants in AAR, a joint venture between the two firms that is engaged in the business of securities underwriting. The joint venture does not have any connections to the Debtors or these cases.
	ABN Amro Supervisory Board	A Managing Director of a Rothschild affiliate serves on the Supervisory Board of ABN Amro.
Advest Inc.	Advest	RINC Vendor
AIG Excess Casualty N.A.; AIG Worldsource	AIG	1) Client pitch by RINC; 2) RINC was mandated on a transaction in which AIG was listed as a possible participant and/or interested party – the mandate has been completed 3) Client pitch by a RINC affiliate.
Air Liquide Industrial US LP	Air Liquide	Client pitch by RINC affiliate.
Alcan Inc.	Alcan	1) Client of a RINC affiliate – there is currently one ongoing mandate 2) Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Allianz	Allianz	1) Client pitches by RINC affiliate. 2) Client of a RINC affiliate – there are currently no ongoing mandates
Amerada Hess Corporation	Amerada Hess	Client pitch by a RINC affiliate – pitch was subsequently abandoned.

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American Axle & Mfg. Holding Inc.	American Axle	Former client of a RINC affiliate- there are currently no ongoing mandates
Amphenol Corp	Amphenol Corp	A RINC affiliate was mandated on a transaction in which Amphenol was listed as a possible participant and/or interested party. The transaction has been completed.
APC & Sundram	APC Holdings	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
Apollo Distressed Investment Fund Apollo Distressed Investment Offshore	Apollo Advisors; Apollo Investments; Apollo Management_	1) Client pitch by RINC – pitch was subsequently abandoned 2) Client pitch by a RINC affiliate. 3) Client pitch by RINC and a RINC affiliate– the pitch was subsequently abandoned.
AT&T Corp	AT&T	RINC and a RINC affiliate were mandated on a transaction in which AT&T was listed as an interested party and/or potential participant. The mandate has been completed.
Atlas Capital Funding Ltd.	Atlas Capital	Client pitch by a RINC affiliate.
Avaya	Avaya	1) Client pitch by RINC – pitch was subsequently abandoned 2) Client pitch by a RINC affiliate.
Bank of China Luxembourg SA	Bank of China	Client of a RINC affiliate – there is currently one ongoing mandate
Bank of NY	Bank of NY	Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Bank of Nova Scotia	Bank of Nova Scotia	Client of RINC & RINC affiliate – there is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.

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Barclays Bank	Barclays Bank Barclays	1) Client of a RINC affiliate – there are currently no ongoing mandates. 2) Client pitches by a RINC affiliate. 3) A RINC affiliate has been mandated on a transaction in which Barclays is listed as a possible participant and/or interested party.
Bax Global	Bax Global	A RINC affiliate has pitched a transaction in which Bax Global is listed as a possible participant and/or interested party
Bear Stearns; Bear Stearns Inv. Products	Bear Stearns Merchant Banking	RINC Client – there is currently one open mandate.
	Bear Stearns	RINC Vendor
Bell South	Bell South	1) Client pitch by a RINC affiliate – the pitch was subsequently abandoned; 2) A RINC affiliate pitched a transaction in which Bell South was listed as an interested party and/or potential participant – the pitch was subsequently abandoned 3) Former client of a RINC affiliate – there are currently no open mandates.
Best Buy	Best Buy	Client pitch by RINC.
Blackstone Capital Partners LLP	Blackstone Group	1) Client pitch by RINC. 2) RINC was mandated on a transaction in which Blackstone Group was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
	Blackstone	Client pitches by various RINC affiliates.
Blue Square Funding Ltd Series 3	Blue Square	A RINC affiliate was mandated by Blue Square for two separate transactions. Both transactions

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		have been abandoned.
BNP Paribas	BNP Paribas	Client of a RINC affiliate – there is currently one ongoing mandate
Bosch; Bosch Braking Systems Corp	Bosch	<ol style="list-style-type: none"> <li>1) Client pitch by RINC – pitch was subsequently abandoned.</li> <li>2) Client pitch by a RINC affiliate – pitch was subsequently abandoned;</li> <li>3) A RINC affiliate was mandated on a transaction in which Bosch was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.</li> </ol>
British Vita PLC	British Vita	<ol style="list-style-type: none"> <li>1) Client pitch by a RINC affiliate – the pitch was subsequently abandoned;</li> <li>2) A RINC affiliate has been mandated on two separate transactions in which British Vita is listed as a potential participant and/or interested party.</li> </ol>
BSI Americas Inc.; BSI Management Systems	BSI	A RINC affiliate has pitched a transaction in which BSI is listed as a possible participant and/or interested party.
Cardinal Health	Cardinal Health	Client of a RINC affiliate- there is currently one ongoing mandate.
Cargill Financial Services Int'l	Cargill	<ol style="list-style-type: none"> <li>1) Client of a RINC affiliate – there are currently two ongoing mandates</li> <li>2) Two RINC affiliates have pitched a transaction in which Cargill is listed as a possible participant and/or interested party.</li> </ol>
Caterpillar	Caterpillar	Client pitch by RINC – pitch was subsequently

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		abandoned.
CEI Co. Ltd	CEI	Client pitch by a RINC affiliate.
Chubb Custom Insurance	Chubb	1) RINC vendor 2) Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Cinergy PSI In	Cinergy Corp	Client pitch by RINC.
CIT Communications Finance Corporation; CIT Technologies Corporation; CIT Technologies d/b/a CIT Systems Leasing	CIT CIT Group	1) Client of a RINC affiliate – there is currently one ongoing mandate. 2) RINC client – there is currently one ongoing mandate unrelated to the Debtors' Chapter 11 cases.
Citibank; Citibank NA	Citibank	Citibank mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned.
Citigroup Global Markets Inc.	Citigroup	Citigroup mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned.
Colonial Funding LLC	Colonial	Client of a RINC affiliate – there are no open mandates; one open client pitch.
Commerzbank Aktiengesellschaft	Commerzbank	1) Client pitches by a RINC affiliate – pitches were subsequently abandoned. 2) A RINC affiliate was mandated for two separate transactions in which Commerzbank was listed as a possible participant and/or interested party – the mandates were subsequently abandoned.
Compaq Financial Services Corp	Compaq Services	Client pitch by a RINC affiliate.

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Cores LP; Cores SEC / LP	Cores L.P.	RINC and a RINC affiliate have separately pitched a transaction in which Cores is listed as a possible participant and/or interested party.
Credit Lyonnais	Credit Lyonnais	A RINC affiliate is currently mandated on a transaction in which Credit Lyonnais is listed as a possible participant and/or interested party.
Credit Suisse First Boston	CSFB	1) Former client of RINC a affiliate 2) Client pitch by a RINC affiliate 3) Client pitch by RINC
	Various CSFB Private Equity Funds	Former employees of CSFB that are now employed by RINC hold limited partnership interests in various private equity funds offered by CSFB.
CSA Financial Corp	CSA Holding; CSA CSA	A RINC affiliate has pitched a transaction in which CSA is listed as a possible participant and/or interested party.
CSM Worldwide	CSM	Client pitch by a RINC affiliate.
CTS Corp	CTS	Client pitch by a RINC affiliate.
Daewoo; Daewoo Automotive Corporation; Daewoo Heavy Industry; America Corporation; Daewoo Motor Company	Daewoo Corporation; Daewoo Motors Daewoo Motors Inc.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) Client of a RINC affiliate – there is currently one open mandate
Daimler Chrysler	Daimler Chrysler Daimler Chrysler	1) Client a RINC affiliate – there is currently one open mandate 2) Client pitch by RINC – pitch was subsequently abandoned.

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Dana Corp.	Dana Corp.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) A RINC affiliate is currently mandated on a transaction in which Dana Corp. is listed as a possible participant and/or interested party.
Delta	Delta Airlines, Delta Airways	1) Client pitch to Delta Airways by a RINC affiliate – pitch was subsequently abandoned; 2) RINC has been mandated on a transaction pursuant to an engagement letter that Contemplates RINC's possible future involvement in a transaction involving Delta Air Lines. Two members of the Delphi deal team are members of the team that would provide services relating to Delta. RINC's potential involvement in the Delta matter would be unrelated to the Debtors' chapter 11 cases.
Deutsche Bank AG; Deutsche Bank Securities Inc.; Deutsche Bank Trust Company America	Deutsche Bank AG	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated on a transaction in which Deutsche Bank was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
DMC2 Canada Corporation Draka Holdings NV	DMC2	A RINC affiliate was mandated by DMC2 for a possible transaction. The mandate was subsequently abandoned.
	Draka Holdings	Draka mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned

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E.On AG.	E.ON AG	1) RINC client. There are currently no ongoing mandates. 2) A RINC affiliate is currently mandated on a transaction in which E.On is listed as a possible participant and/or interested party.
	E.ON Group	Client pitch by RINC.
EDS	EDS	Client pitch by a RINC affiliate.
Ernst & Young	Ernst & Young	RINC Vendor
Entergy (MS Power & Light)	Entergy Corp	A RINC affiliate pitched a transaction in which Entergy was listed as an interested party and/or potential participant – the pitch was subsequently abandoned.
	Entergy Power Corp	Former client of a RINC affiliate – there are currently no ongoing mandates.
Ericsson	Ericsson	Former client of a RINC affiliate – there are currently no ongoing mandates; one open pitch.
Fanar	Fanar SA	Client pitch by a RINC affiliate.
Federal Express Corp; Fedex	Federal Express; Fedex	RINC Vendor
Federal Insurance. Co.	Federal Insurance Co..	RINC Vendor
Federal Mogul	Federal Mogul	Former RINC client.
Fiat Group; Fiat Automotive S.A.	Fiat	Former client of a RINC affiliate.
Fifth Third Bank	Fifth Third Bank	Client pitch by a RINC affiliate – pitch was subsequently abandoned.



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	Fifth Third Bancorp	Client pitch by RINC – pitch was subsequently abandoned.
Ford; Ford Group Ford Motor Land Development Corporation	Ford Motor Company	RINC is currently mandated on a transaction in which Ford Motor is listed as a possible participant and/or interested party.
Fortis Bank SA. NV., Cayman Island Branch	Fortis	1) Client of a RINC affiliate – there are currently two open mandates; 2) RINC was mandated on a transaction in which Fortis was listed as a possible participant and/or interested party – the mandate was subsequently abandoned.
Freescale Semiconductor	Freescale Semiconductor	RINC pitched a transaction in which Freescale was listed as a possible participant and/or interested party – the pitch was subsequently abandoned.
Freudenberg & Co Kg	Freudenberg	Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Galaxy CLO 2003-1, Ltd; Galaxy III, IV, V, CLO Ltd.	Galaxy	1) Client pitch by RINC affiliate – the pitch was subsequently abandoned; 2) A RINC affiliate has been mandated on a transaction in which Galaxy is listed as a possible participant and/or interested party.
General Electric Capital Corporation	GECC	1) Client pitch by RINC 2) RINC pitched a transaction in which GECC was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 3) Client of a RINC affiliate – there are currently two ongoing mandates.
General Motors Company; General Motors Dae Woo Auto & Technology.	General Motors	Client pitch by a RINC affiliate

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GKN Plc	GKN	Client pitch by a RINC affiliate
Goldman Sachs	Goldman Sachs	Client pitch by a RINC affiliate
Hella Kgaa Hueck & Co.	Hella	Client pitch by a RINC affiliate
Henkel Kg AA.	Henkel	1) Client of RINC and RINC affiliate – there are currently no ongoing mandates. 2) Client pitches by RINC affiliate
Hewlett Packard	Hewlett Packard	Client pitches by a RINC affiliate – pitches were subsequently abandoned.
Hitachi Credit America Corp.	Hitachi Credit	1) Client pitch by a RINC affiliate – pitch was subsequently abandoned 2) A RINC affiliate has pitched a transaction in which Hitachi is listed as a possible participant and/or interested party.
Honeywell	Honeywell	1) A RINC affiliate was mandated on a transaction in which Honeywell was listed as an interested party and/or potential participant- the mandate was subsequently abandoned. 2) Client pitch by RINC– the pitch was subsequently abandoned.
HPI	HPI	1) A RINC affiliate has pitched a transaction in which HPI is listed as a possible participant and/or interested party. 2) Client pitch by a RINC affiliate – pitch was subsequently abandoned.
HSBC Bank USA, National Association; HSBC Securities (USA) Inc.	HSBC	1) A RINC affiliate is currently mandated on a transaction in which HSBC is listed as a possible participant and/or interested party.

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		2) Client pitch by a RINC affiliate
HSS LLC	HSS	A RINC affiliate was mandated on a transaction in which HSS was listed as a possible participant and/or interested party.
IBM	IBM	Two RINC affiliates have been mandated on two separate transactions in which IBM is listed as a possible participant and/or interested party.
ICG	ICG	Client pitch by a RINC affiliate
Illinois Tool Works	Illinois Tool Works	A RINC affiliate was mandated on a transaction in which Illinois Tool Works was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
ING Capital LLC; ING Investment Mgmt CLO I, Ltd; ING Prime Rate Trust	ING	1) Client pitch by RINC affiliate. 2) A RINC affiliate has been mandated on a transaction in which ING is listed as a possible participant and/or interested party.
Infineon Technologies AG	Infineon	Client pitch by a RINC affiliate
Intermet	Intermet	Client pitch by RINC
Invensys	Invensys	1) A RINC affiliate was mandated on a transaction in which Invensys was listed as a possible participant and/or interested party. The mandate was subsequently abandoned; 2) A RINC affiliate pitched a transaction in which Invensys was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.

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IRI	IRI RAI	IRI RAI mandated a RINC affiliate for a possible transaction. The mandate was subsequently abandoned.
JPMorgan Chase	JPMorgan Chase & Co.	Client of a RINC affiliate – there is currently one ongoing mandate.
JPMorgan Chase Bank	JPMorgan Chase Bank	1) Client of a RINC affiliate – there is currently one ongoing mandate 2) RINC vendor / service provider
JPMorgan	JPMorgan	1) A RINC affiliate has pitched a transaction in which JP Morgan is listed as a possible participant and/or interested party 2) RINC has acting as a Co-Advisor with JPMorgan on a possible transaction.
Key Plastics	Key Plastics	Former RINC client
KKR Financial CLO 2005-1 Ltd	KKR	1) Former client of RINC and RINC affiliate – no ongoing mandates; 2) RINC was mandated on a transaction in which KKR was listed as a possible participant and/or interested party – the mandate was subsequently abandoned.
KPMG	KPMG	1) Client pitch by RINC affiliate 2) RINC Vendor
L-3 Communications	L-3 Communications	Former RINC client – there are currently no ongoing mandates..
Lear Corporation	Lear	1) A RINC affiliate pitched a transaction in which Leon was listed as a possible participant and/or interested party. The pitch was subsequently abandoned.